IN THE CLAIMS

Please amend the claims as follows:

Claims 1-48 (Canceled).

Claim 49 (New): An image processing apparatus for generating a second code stream from a first code stream formed from dividing an image into tiles and performing compression coding for each tile, the image processing apparatus comprising:

a setting unit configured to set an image size change or a move of relative position in the image for at least one tile;

a position information changing unit configured to generate the second code stream by adding position information indicating a new position in the image for the tile or tiles of the first code stream for which the setting unit set the image size change or the move of relative position in the image.

Claim 50 (New): The image processing apparatus as claimed in claim 49, wherein the position information changing unit changes an image size in a header part of the first code stream.

Claim 51 (New): The image processing apparatus as claimed in claim 49, wherein the position information changing unit changes an index that is position information indicating a position of a tile of the first code stream.

Claim 52 (New): The image processing apparatus as claimed in claim 49, further comprising:

a significance determining unit configured to determine whether a tile of an incomplete size includes significant image data,

wherein the image processing apparatus performs compression coding again on the tile of the incomplete size according to a determination result of the significance determining unit.

Claim 53 (New): The image processing apparatus as claimed in claim 52, wherein, when the tile of the incomplete size includes significant image data, the image processing apparatus decodes the tile of the incomplete size and performs compression coding again on an image of a tile having a complete size, and

when the tile of the incomplete size does not include significant image data, the image processing apparatus deletes the tile of the incomplete size.

Claim 54 (New): An image processing method for generating a second code stream from a first code stream formed from dividing an image into tiles and performing compression coding for each tile, the image processing method comprising:

setting an image size change or a move of relative position in the image for at least one tile;

generating the second code stream by adding position information indicating a new position in the image for the tile or tiles of the first code stream for which the image size change or the move of relative position in the image is set.

Claim 55 (New): The image processing method as claimed in claim 54 including changing an image size in a header part of the first code stream.

Claim 56 (New): The image processing method as claimed in claim 54 including changing an index that is position information indicating a position of a tile of the first code stream.

Claim 57 (New): The image processing method as claimed in claim 54, further comprising:

determining whether a tile of an incomplete size includes significant image data,
wherein the image processing method includes compression coding again on the tile
of the incomplete size according to a determination result of the significance determining
unit.

Claim 58 (New): The image processing method as claimed in claim 57, wherein, when the tile of the incomplete size includes significant image data, the image processing method includes decoding of the tile of the incomplete size and compression coding again on an image of a tile having a complete size, and

when the tile of the incomplete size does not include significant image data, the image processing method includes deletion of the tile of the incomplete size.

Claim 59 (New): A computer-readable medium including computer executable instructions, wherein the instructions, when executed by a processor, cause the processor to perform a method for generating a second code stream from a first code stream formed from dividing an image into tiles and performing compression coding for each tile, the method comprising:

setting an image size change or a move of relative position in the image for at least one tile;

generating the second code stream by adding position information indicating a new position in the image for the tile or tiles of the first code stream for which the image size change or the move of relative position in the image is set.

Claim 60 (New): The computer-readable medium as claimed in claim 59, wherein the method includes changing an image size in a header part of the first code stream.

Claim 61 (New): The computer-readable medium as claimed in claim 59, wherein the method includes changing an index that is position information indicating a position of a tile of the first code stream.

Claim 62 (New): The computer-readable medium as claimed in claim 59, wherein the method further comprises:

determining whether a tile of an incomplete size includes significant image data,
wherein the image processing method includes compression coding again on the tile
of the incomplete size according to a determination result of the significance determining
unit.

Claim 63 (New): The computer-readable medium as claimed in claim 62, wherein, when the tile of the incomplete size includes significant image data, the method includes decoding of the tile of the incomplete size and compression coding again on an image of a tile having a complete size, and

when the tile of the incomplete size does not include significant image data, the method includes deletion of the tile of the incomplete size.